

Manufacturing Incentives - Value Added Tax (VAT) Exemption for Export

General info

Economy name

Albania

ID

A17

Incentive name

Manufacturing Incentives - Value Added Tax (VAT) Exemption for Export

Brief description

The manufacturing sector pays no VAT or 0% VAT for supplies of processing services of goods not from Albania designated for export.

Legal reference

Legal reference name

Law no. 85/2019 "On some additions and amendments to the Law no. 92/2014 'On value added tax', as amended", part of Fiscal Package 2020, Official Gazette of Albania no. 184, 31.12.2019

Legal reference (Law section / article)

Not available

Incentive design

Incentive group

Financial

Incentive category

Value Added Tax (VAT)

Economy-wide/Sector-specific

Sector-specific

Sector (Simplified)

Manufacturing

Sector (NACE)

C MANUFACTURING

Size of firm that can use incentive

All sizes of firms

Level at which incentive is available

Economy-wide

Ownership of firm that can use incentive

Foreign

Incentive location

General

Main objective of the incentive

Increase competitiveness

In case of grant, share of grant in investment (in %)**Access to information**

Contact Info

Street "Dëshmorët e Kombit" Nr.3, Tirana 1001

Weblink to Incentive information in English

<https://aida.gov.al/en/>

Weblink to Incentive information in local language

https://www.hatfinance.al/images/dokumenta/Ligj_Nr_85__Per_Tatimin_Mbi_Vleren_e_Shtuar_Te_Ndryshuar_HAT_FINANCE-converted.pdf

Eligibility criteria

Eligibility criteria (description)

The legal entity must be registered in the manufacturing sector and the manufactured goods must be designated for export.

Eligibility criteria (weblink)

https://www.hatfinance.al/images/dokumenta/Ligj_Nr_85__Per_Tatimin_Mbi_Vleren_e_Shtuar_Te_Ndryshuar_HAT_FINANCE-converted.pdf

Incentive administration

Awarding Authority (Name)

Ministry of Finance, Ministry of Economy and General Directorate of Taxes

Application procedure + Weblink (where available)

Manufacturers must follow the designated application process. This may involve submitting applications to customs authorities and proof of exported goods, providing supporting documentation, and meeting any additional requirements specified by relevant regulations.

Implementing Authority (Name)

Ministry of Finance, Ministry of Economy and General Directorate of Taxes